CONTENTS

- General Information/ Instructions
 Change of Address
- FR-900W
- Final Report FR-900W1
- Request for Withholding Tax Forms
- Monthly Withholding Tax Returns — FR-900M
- 2002 Annual Reconciliation and Report FR-900B
- 2003 Annual Reconciliation and Report — FR-900B
- Address Labels
- Withheld Tax Monthly Payment Record

IMPORTANT

- You must include your Federal Employer Identification Number on all W-2 forms which you issue to District of Columbia resident employees.
- Enter whole dollar amounts do not use cents. Round all amounts to the nearest dollars.
- Mail the monthly withholding tax return (FR-900M) and payment using the address labels in the back of this booklet or mail to: Government of the District of Columbia, PO Box 7792, Ben Franklin Station, Washington, DC 20044-7792.
- Due to a printing error on the 2002 900M package, we are including a 2002 FR-900B Annual Reconciliation Report. Please file this in January 2003. The 2003 FR-900B will be filed in January 2004.
- The <u>Annual Reconciliation and Report FR-900B</u> should be mailed to the Government of the District of Columbia, 6th Floor, 941 North Capitol St., N.E., Washington, DC 20002.
- Checks or money orders should be made payable to the DC TREASURER. Write your Federal Employer Identification Number, "W" (for withholding tax) and the tax period on your payment.
- Payments may be made in person at the DC Treasurer's Office, First Floor, 941 North Capitol St., N.E., Washington, DC, or at any DC branch of the First Union Bank.
- Substitute forms, returns or reports must be approved each year in advance by the Office of Tax and Revenue.
- RETURNS AND AN ANNUAL RECONCILIATION AND REPORT MUST BE FILED EVEN IF NO TAXES WERE WITHHELD OR DUE.



2002 FR-900B Employer Withholding Tax — Annual Reconciliation and Report



FEDERAL EMPLOYER I.D. NUI	MBER PERIOD ENDIN	IG (MM/DD/YYYY)	0 2	9 0 0 0 2 1	0 0 0 0
			ACCOUNT ID		
BUSINESS NAME					
				DOLLARS (ONLY
MAILING ADDRESS LINE 1	Fill in the oval if your address is	different from your last return	Additional Tax Due (if Line 1 is more than Line 2)		0 0
MAILING ADDRESS LINE 2			4. Penalty		0 0
CITY	STATE	ZIP CODE	5. Interest		0 0
D.C. INCOME TAX WITHHELD THIS YEAR PER W-2s	\$	0 0	6. Total Due		0 0
2. TOTAL WITHHOLDING TAX PAID TO D.C. THIS YEAR	\$	0 0	7. Overpayment (if Line 1 is less than Line 2)		0 0
PER FORMS FR-900M OR FR-900	DOLLARS	ONLY	Mail this return congrately from your	monthly or annual withholding return	0

Mail this return separately from your monthly or annual withholding return.

This return is due January 31st of each year or within thirty (30) days of your final payroll.

	R-900B		2
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TAXPAYER NAME



FEDERAL EMPLOYER ID NUMBER

PLEASE SIGN				TELEPHONE NO. OF PERSON TO CONTACT
HERE	TAXPAYER'S SIGNATURE	TITLE	DATE	
PAID PREPARER	PREPARER'S SIGNATURE (if other than tax	payer)	DATE	PREPARER'S FEIN, SSN OR PTIN
ONLY	FIRM NAME			

Mail return and payment to: Government of the District of Columbia, Ben Franklin Station, PO Box 7792, Washington, DC 20044-7792.

Make check or money order payable to the DC Treasurer. Include your Federal Employer ID Number, "FR-900M" and tax year on your payment.

FR-900B P2

FR-900B PAGE 3

FEDERAL EMPLOYER ID NUMBER



EM	PLOYER'S D.C. WITH	IHOLDING TAX RECO	NCILIATION — M	ONTHLY PAYMENTS (Ar	nnual Filers use Line 13)
	Date Paid	Tax Paid	Penalty	Interest	Total Amount Paid
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
TO	TAL FOR THE YEAR				

EXPLANATION

FR-900B P3

INTRODUCING..



Taxpayer Service Center www.taxpayerservicecenter.com Electronic

secure and convenient way online. and view your taxes Best of all, it's free! A new, to pay

A service of the Government of the District of Columbia se of the Chief Financial Officer Office of Tax and Revenue Office of the

certain District of Columbia tax returns electronically, make payments online, and view up-to-date tax account data. The following tax types are included in the eTSC: is a free Internet site where businesses can file

- Estimated Franchise Corporate Estimated Franchise Unincorporated Business Estimat Employer's Withholding (Monthly) Sales and Use (Monthly)

additional tax account Future improvements will provide accessibility and filing capabilities

eTSC site at www.taxpayerservicecenter. a registration form and follow the mailing How does the eTSC work? the

center processed, the registrant will be sent a user ID and password by secure e-mail allowing access to the accessed immediately and is available 24 hours , seven days a week. This free service is also and Once the registration is received the ID and password, the service en days a week via District of (With instructions. download

Columbia government

at www.dc.gov

available

file the following returns online and account information can be viewed: Businesses can related

Which taxes can be filed using eTSC?

- Employer Withholding Tax Monthly Return (Form FR-900M) Tax Monthly Return FR-800M) Sales and Use
- ģ Tax Declaration of Estimated Franchise
- ģ Тах Estimated Franchise Corporations (Form D-20ES) Declaration of Estimated Fran
 - D-30ES) (Form Businesses Unincorporated

as well as an electronic image of each return and How can I make payments using eTSC? Businesses have the following options for filing and submitted that can be downloaded. filing,

The business receives immediate confirmation upon

Clearinghouse Debit — available to all businesses that provide a bank routing number when they Automated Electronic Funds Transfer / taxes: paying their •

- fee is charged and convenient the credit card processing company. method of payment. A convenience alternative - an Credit Cards
- Mail still available as an option to businesses even if they file electronically.

Mail

EMPLOYER'S WITHHOLDING TAX — GENERAL INFORMATION — MONTHLY RETURN

NOTE: If you find that your monthly withholding tax is consistently less than \$100, you should call the Office of Tax and Revenue at (202) 727-4829 to have your filing requirement frequency changed from monthly to annual.

- FILING PERIOD AND DUE DATES: Monthly returns are due on or before the 20th of the month
 after the month being reported. In addition to monthly returns, the Annual Reconciliation and Report
 (Form FR-900B) must be completed and filed by January 31st of the following year or within 30 days
 of your final payroll. If a due date falls on a Saturday, Sunday or legal holiday, the return or
 reconciliation and report is due on the next business day.
- 2. FORMS: A booklet with all the necessary forms and instructions is mailed to each registered employer. If an employer does not receive the forms, payments should be mailed with a cover letter. The cover letter should include the employer's Federal Employer Identification Number, tax type "W" (for withholding tax), and the period for which payment is being made. Employers are responsible for filing on time. For more information on filing requirements, call (202) 727-4TAX (4829). For forms, call (202) 442-6546.
- 3. PAYMENT: Make checks or money orders payable to the DC Treasurer and mail with the monthly return to the Government of the District of Columbia, PO Box 7792, Ben Franklin Station, Washington, DC 20044-7792. Write on your payment your Federal Employer Identification Number, "W" (for withholding tax) and the tax period. (Address labels are provided in this booklet.) For other payment options, see the "IMPORTANT" section on the previous page.
- DISHONORED CHECKS: There is a charge of \$65 for each dishonored check issued to the District of Columbia.

5. SUBMISSION OF W-2s: A copy of every Form W-2 issued by an employer and showing DC Income Tax withheld must be submitted to the Office of Tax and Revenue each year with the Annual Reconciliation and Report or the final return. If prior approval is received from the Office of Tax and Revenue, magnetic tapes or ADP printouts may be submitted in lieu of W-2s. The employer's Federal Employer Identification Number MUST appear on each W-2 form issued to DC resident employees.

Mail Form W-2 magnetic tapes to: Office of Tax and Revenue, Information Systems Administration, 3rd Floor, 941 North Capitol St., NE, Washington, DC 20002. If the number of W-2s is large, they may be packaged in convenient sizes. In such cases, follow these instructions:

- · Number the packages consecutively.
- Write the employer's name, address, and the Federal Employer Identification Number on each package.
- Mail separately from the W-2s, the Form FR-900B, Annual Reconciliation and Report and indicate the number of W-2 packages immediately after the employer's name.
- Send the payment of any tax owed with the Annual Reconciliation and Report. Enclose with the
 report a brief statement indicating that W-2 forms for the period are being mailed in separate
 packages.

IMPORTANT NOTE: For withholding tax rates, see FR-230 DC Income Tax Withholding Instructions, Sample Forms and Tables. Call (202) 442-6546 for a copy of FR-230. The tables are also available on our Web site — www.dc.gov.

PENALTY AND INTEREST CHARGES:

- (a) There is a penalty of 5 percent per month imposed for the failure to file a return or pay any tax due on time. The penalty is computed on the unpaid tax for each month, or any fraction of a month, that the return is not filed or the tax is not paid. The penalty may not exceed an amount equal to 25 percent of the tax due.
- (b) There is a 20 percent penalty on that portion of an underpayment of taxes that is attributable to negligence. Negligence means a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns, without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- (c) Interest at the rate of 10 percent per year, compounded daily, will be assessed on any tax remaining unpaid after the due date of the return.
- 7. FAILURE TO WITHHOLD OR PAY TAX: An employer who fails to withhold or pay over to the District of Columbia withholding taxes is personally liable for the tax.

ANNUAL RECONCILIATION AND REPORT (FORM FR-900B) Instructions

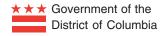
- Line 1. Enter the total of DC income tax withheld during the reporting period as reflected on the Withholding Statements (W-2s). If you were not required to withhold, leave blank.
- Enter the total of DC income tax withheld and paid to the District of Columbia during Line 2. the reporting period.
- Line 3. If Line 1 is more than Line 2, enter the difference on Line 3.
- Line 4. If you do not pay the tax due (Line 3), or do not timely file a return, calculate the penalty for failing to do so at 5 percent per month, or fraction of a month, of the tax due. The penalty
- may not exceed an amount equal to 25 percent of the tax due.
- Line 5. For the 2002 Form FR-900B Calculate the interest at 13 percent per year (.0355921 % daily) of the tax line due (Line 3). For tax periods after 12/31/02 the interest is 10 percent

Calculate the penalty and interest from the due date of the return to the date the tax is paid.

per year compounded daily.

NOTE:

- Line 6. Add Lines 3, 4, and 5 and enter the total.
- Line 7. If the amount on Line 1 is less than the amount of Line 2, enter the difference on Line 7.



CHANGE OF ADDRESS

If you have moved, please complete this form and mail it to the Government of the District of Columbia, Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.

FEDERAL EMPLOYER IDENTIFICATION NUMBER		BUSINESS NAME AND NEW ADDRESS
DATE MOVED		
PREVIOUS BUSINESS ADDRESS PREVIOUS MAILING ADDRESS		NEW MAILING ADDRESS
PERSON TO CONTACT AND PHONE NUMBER		

All other changes, call Customer Service Administration (202) 727-4TAX (4829).



FEDERAL EMPLOYER I.D. NUMBER

FINAL REPORT

Complete this form if your business is sold, closed, or discontinued.

BUSINESS NAME AND ADDRESS	Mail to: Government of the District of Columbia Office of Tax and Revenue PO Box 470 Washington, DC 20044-0470
If business was sold, state purchaser's name, address and date of sale:	If business was closed or discontinued:
Name	Date closed or discontinued
Address	Reason
Date of Sale	
PERSON TO CONTACT FOR ADDITIONAL INFORMATION	
NAME AND TITLE	PHONE NUMBER

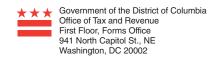
EMPLOYER'S REQUEST FOR WITHHOLDING TAX FORMS

INSTRUCTIONS: If additional DC forms are needed, complete the applicable blocks and return this request to the address shown in the upper right.

Withholding Forms	Quantity Needed
FORM D-4	
Employee's Withholding Allowance Certificate	
FORM D-4A	
Certificate of Non-Residence in the District of Columbia	

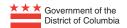
NOTE:

District of Columbia Forms D-2 are NO LONGER ISSUED. Employers are to use Federal W-2 Forms.



PRINT YOUR NAME AND MAILING ADDRESS BELOW

BUSINESS NAME		
TRADE NAME		
BUSINESS ADDRESS (Mailing Address)		
CITY	STATE	ZIP



2003 FR-900M Withholding Tax — Monthly Return



FEDERAL EMPLOYER I.D. NUMBER BUSINESS NAME	PERIOD ENDING (MM/DD/YYYY)	ACCOUNT ID	9 0 0 0 3 1 0 0 0 0 FOR OFFICIAL USE ONLY
MAILING ADDRESS LINE 1 Fill in	the oval if your address is different from your last return	1	DOLLARS ONLY
MAILING ADDRESS LINES		3. TAX DUE	\$.00
MAILING ADDRESS LINE 2			
CITY	STATE ZIP CODE	4. PENALTY	\$.00
D.C. INCOME TAX WITHHELD THIS MONTH	\$ 00	5. INTEREST	\$.00
2. ADJUSTMENT FOR PRIOR MONTH ONLY - FILL IN IF MINUS	5 DOLLARS ONLY	6. TOTAL DUE	\$ 00

FR-900M P1

FR-900M	PAGE 2

TAXPAYER NAME

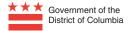


FEDERAL EMPLOYER ID NUMBER

PLEASE SIGN HERE	Under penalties of law, I declare that this return, to based on all the information available to the prepare	he best of my knowledge, is correct. Do or. TITLE	eclaration of paid preparer is DATE	TELEPHONE NO. OF PERSON TO CONTACT
PAID PREPARER	PREPARER'S SIGNATURE (if other than taxpa	/er)	DATE	PREPARER'S FEIN, SSN OR PTIN
ONLY	FIRM NAME FIRM ADDRESS			-

Mail return and payment to: Government of the District of Columbia, Ben Franklin Station, PO Box 7792, Washington, DC 20044-7792.

Make check or money order payable to the DC Treasurer. Include your Federal Employer ID Number, "FR-900M" and tax year on your payment.



2003 FR-900B Employer Withholding Tax — Annual Reconciliation and Report



EDERAL EMPLOYER I.D. NUMBER	R PERIOD ENDING (MM/DD/YYYY)	0 3	3 9 0 0 0 2	1 0 0 0 0
		ACCOUNT ID		
BUSINESS NAME				
				DOLLARS ONLY
MAILING ADDRESS LINE 1	Fill in the oval if your address is different from your last return	3. Additional Tax Due (if Line 1 is more than Line 2)		0 0
1AILING ADDRESS LINE 2		4. Penalty		0 0
DITY	STATE ZIP CODE	5. Interest		0 0
D.C. INCOME TAX WITHHELD THIS YEAR PER W-2s	\$ 00	6. Total Due		0 0
2. TOTAL WITHHOLDING TAX PAID TO D.C. THIS YEAR PER FORMS FR-900M OR FR-900A	\$ 00	7. Overpayment (if Line 1 is less than Line 2)		0 0
		Mail this rature concretely from t	your monthly or annual with!	halding raturn

FR-900B P1

This return separately from your monthly or annual withholding return.

This return is due January 31st of each year or within thirty (30) days of your final payroll.

FR-900B PAGE 2 TAXPAYER NAME

FEDERAL EMPLOYER ID NUMBER

PLEASE SIGN HERE	Under penalties of law, I declare that this return, to the best of my knowledge, is correct. Declaration of paid preparer is based on all the information available to the preparer.			
HERE	TAXPAYER'S SIGNATURE	TITLE	DATE	TELEPHONE NO. OF PERSON TO CONTACT
PAID PREPARER	PREPARER'S SIGNATURE (if other than taxpayer)		DATE	
ONLY	FIRM NAME			PREPARER'S FEIN, SSN OR PTIN
	FIRM ADDRESS			

Mail return and payment to: Government of the District of Columbia, Ben Franklin Station, PO Box 7792, Washington, DC 20044-7792.

Make check or money order payable to the DC Treasurer. Include your Federal Employer ID Number, "FR-900B" and tax year on your payment.

FR-900B P2

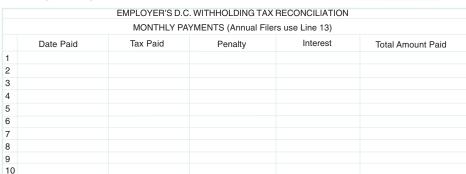
FR-900B PAGE 3

TAXPAYER NAME

13

TOTAL FOR THE YEAR

FEDERAL EMPLOYER ID NUMBER





EVDI	ANA	LIONI